



May 9, 2011

Chairman Dave Camp
House Committee on Ways and Means
1102 Longworth House Office Building
Washington, DC 20515

Dear Chairman Camp:

On behalf of the National Federation of Independent Business (NFIB), the nation's leading small business advocacy organization, I am writing in support of H.R. 1745, the Jobs, Opportunity, Benefits, and Services Act (JOBS Act). The flexibility provided by the JOBS Act will give states the ability to address their current unemployment insurance needs, including protecting small businesses from further unemployment insurance tax increases.

Many states have already increased state unemployment insurance taxes, which fall especially hard on small businesses. Making the situation even worse, a number of states are facing repayment of loans to the federal government. Failure by the states to make these payments would result in further tax penalties against businesses.

The JOBS Act would provide states with the options to address their specific unemployment insurance issues. Allowing states to use these funds to reduce unemployment taxes or pay interest on federal unemployment loans will protect the small businesses in those states from further tax increases.

As small business owners continue to work out of the recession and add new jobs, higher unemployment taxes could hinder further job creation. Our economy needs small business owners to create new jobs and a tax increase on hiring new workers is not the answer.

Again, thank you for your leadership of this important issue and we look forward to working with you.

Sincerely,

A handwritten signature in black ink, which appears to read "Susan Eckerly". The signature is fluid and cursive, written in a professional style.

Susan Eckerly
Senior Vice President
Public Policy